In accounting, the old adage “Practice makes perfect” is true. In an accounting course, “The best predictor of success is “time on task”—practice, practice, and more practice. —Clarice McCoy

### Course Information

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<th>Class:</th>
<th>ACNT 1304-26401</th>
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<tr>
<td>Duration:</td>
<td>Tuesday, July 11 – Thursday, August 3 (4 weeks)</td>
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<tr>
<td>Prerequisite:</td>
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</tr>
<tr>
<td>Professor:</td>
<td>Clarice McCoy, CFP/CPA/MBA</td>
</tr>
<tr>
<td>E-mail:</td>
<td><a href="mailto:cmccoy@dcccd.edu">cmccoy@dcccd.edu</a></td>
</tr>
<tr>
<td>Phone/Fax:</td>
<td>972-860-4166 / 972-860-4142</td>
</tr>
<tr>
<td>Cell (emergency only):</td>
<td>214-616-7930</td>
</tr>
<tr>
<td>Office:</td>
<td>Brookhaven College, M108</td>
</tr>
<tr>
<td>Office Hours:</td>
<td>E-mail <a href="mailto:cmccoy@dcccd.edu">cmccoy@dcccd.edu</a> for appointment and virtual office hours posted on Blackboard site</td>
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<td>Certification Date:</td>
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<td>Drop Deadline:</td>
<td>TBA</td>
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<td>Class Meeting Time:</td>
<td>Online at your convenience using Internet and Blackboard (See class schedule for recommended and required completion dates.)</td>
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<tr>
<td>Tech Help/Support:</td>
<td>972-669-6402 or <a href="mailto:ecampus.support.edu@dcccd.edu">ecampus.support.edu@dcccd.edu</a></td>
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| Tech Requirements: | 1. Computer with Internet access for eCampus and E-mail  
2. Microsoft Word and Excel for completing assignments |
| Division Information: | Business and Career Programs, Brookhaven College, M110 / 972-860-4160 |
| Catalog Description: | This course is a study of accounting for merchandising, notes payable, notes receivable, valuation of receivables and equipment, and valuation of inventories in a manual and computerized (using Excel) environment. (3 Lec.) |
| Required Course Materials: | Online notes, assignments, and self-tests provided by instructor on Blackboard class site and free supplementary reference text at [http://principlesofaccounting.com](http://principlesofaccounting.com). |
Instructor Information

Since this is an online class, you will communicate with me by e-mail (cmccoy@dcccd.edu) and by completing and submitting class work through Blackboard eCampus (http://ecampus.dcccd.edu). E-mail me when you have questions, need help, or want to schedule an appointment. That’s why I’m here—to help you complete the course requirements and be successful in the class. Normally you can expect me to respond to your e-mails and grade class work within 24 hours or less. While this is my general and intended practice, it is subject to changes and life circumstances.

Online versus On-Campus

How does an online class compare with an on-campus class? How much time will it take?

Online accounting courses are very intensive and extremely challenging. They are designed for self-motivated individuals who can work on their own without much instruction, and they require a disciplined approach to independent learning. If you were enrolled in a comparable 16-week on-campus accounting course, you could expect to spend a minimum of 80 hours total (6 hours per week attending class and studying and completing homework outside of class). To be successful in this 4-week online accounting course, you should be prepared to spend a minimum of approximately 20 hours per week, which is like having a part-time job doing accounting. (Time required varies greatly based on individual backgrounds and aptitude.) Because you do not have the day-to-day classroom directed activities, you may find that online courses require more time than on-campus classes. If this style does not fit your requirements, please consider registering for an on-campus section of this course.

Rationale – Why Study Accounting?

Every day individuals make decisions that involve choosing between alternatives that have different expected outcomes. These decisions may be of an intimately personal, social, or economic nature, and often there is some doubt regarding which course of action should be taken to achieve the desired objective. This doubt, this uncertainty, can be reduced through the use of relevant information with the result that a rational, more informed decision is made.

Accounting, because it is the primary source of information on economic activity, provides a means for reducing this doubt in the minds of those charged with conducting such activity. Because it includes the production, exchange, and consumption of scarce resources, economic activity is found everywhere in our society. Accounting is nearly as extensive. Wherever economic resources are employed, an accounting is likely to be required to show what was accomplished, at what cost or sacrifice. This is true whether individuals, employers, churches, government units, or some other organization in which individuals are interested, such as the local hospital, employ the resources.

Thus, it follows that the welfare of nearly every individual in our society is affected, directly or indirectly, by accounting information. This is sufficient reason for maintaining that some knowledge of basic accounting is essential to every person who seeks to function intelligently and efficiently in our society.

Now, more than ever, in the shadow of the Enron and other scandals, you can see the need for accountants, managers, officers, and board members who have knowledge of accounting and act ethically to help safeguard our investments and thus, in turn, help maintain our trust in companies.
Course Outline

In this course you will learn about the accounting for cycle for a merchandising business, inventories, receivables and payables, and long-lived assets (Modules 10-13/Units 26-50). Modules and Units covered in this course are as follows:

MODULE 10: MERCHANDISING OPERATIONS
  Unit 26  Accounting for Merchandise Businesses
  Unit 27  Special Journals and Subsidiary Ledger Accounts for Recording Purchases
  Unit 28  Special Journals and Subsidiary Ledger Accounts for Recording Sales
  Unit 29  Purchasing and Selling Procedures
  Unit 30  Voucher System
  Unit 31  Merchandise Inventory and Cost of Goods Sold
  Unit 32  Worksheet and Financial Statements
  Unit 33  Year-End Procedures for a Merchandising Business

MODULE 11: MERCHANDISE INVENTORY
  Unit 34  Effects of Understating or Overstating Merchandise Inventory
  Unit 35  Costing Inventory
  Unit 36  Comparison of Methods of Costing Inventory
  Unit 37  Estimating Inventory

MODULE 12: RECEIVABLES AND PAYABLES
  Unit 38  Estimating Uncollectibles
  Unit 39  Write-Offs and Recoveries of Uncollectible Accounts
  Unit 40  Promissory Notes and Computation of Simple Interest
  Unit 41  Notes Payable
  Unit 42  Notes Receivable

MODULE 13: LONG-LIVED ASSETS
  Unit 43  Plant and Equipment Assets
  Unit 44  Depreciation Methods: Straight-Line and Units-of-Production
  Unit 45  Depreciation Methods: Declining-Balance
  Unit 46  Depreciation Methods: Sum-of-Years’-Digits
  Unit 47  Depreciation: Comparison of Methods and Adjusting Entries
  Unit 48  Retirement, Sale, and Trade-In of Long-Lived Assets
  Unit 49  Intangible Assets and Amortization
  Unit 50  Depletion of Natural Resource Assets

Note: This course is a continuation of ACNT 1303, Introduction to Accounting I, which covered the accounting cycle for a service business, cash and internal control, and payroll (Modules 1-9/Units 1-25).
Course Goal

Upon completion of this course, you will be able to demonstrate a basic understanding of the accounting cycle for a merchandising business, inventory, receivables and payables, and long-lived assets.

End-of-Course Outcomes (ECOs)

Upon successful completion of this course, you should be able to:

1. Define accounting terminology.
2. Analyze and record business transactions for a merchandising operation in a manual and computerized (using Excel) environment.
3. Calculate interest and apply valuation methods for receivables and payables.
4. Utilize various inventory and depreciation methods.

Note: These end-of-course outcomes (ECOs) are identified by the Texas Higher Education Coordinating Board (THECB) in the Workforce Education Course Manual (WECM).

Module Objectives (MOs)

This course is divided into four modules and two accounting cycle projects. Each module includes several units each, for a total of 25 units. The projects cover all 25 units. During this course, you will complete the following activities:

Module 10 (Units 26-33): Account for merchandising operations, including purchasing and selling procedures; recording purchases and sales for both periodic and perpetual inventory systems using special journals and a voucher system; preparing worksheet and financial statements; and performing end-of-period procedures.

Module 11 (Units 34-37): Account for inventories, including effects of understating or overstating, costing inventory using weighted-average, FIFO, and LIFO methods under both periodic and perpetual inventory systems, comparison of costing methods, and estimating inventory using gross profit and retail methods.

Module 12 (Units 38-42): Account for receivables and payables, including estimating uncollectibles, write-off and recovery of uncollectible accounts, promissory notes and computation of interest, notes payable, and notes receivable.

Module 13 (Units 43-50): Account for long-lived assets, including property, plant, and equipment assets; computing depreciation using straight-line, units-of-production, declining balance, and sum-of-the-years’-digits depreciation methods; retirement, sale, and trade-in of assets; intangible assets and amortization, and natural resource assets and depletion.

Comprehensive Problem (Module 10-13/Units 26-50): You will complete all of the following steps in the accounting cycle for a merchandising business. In addition, you will account for inventory, receivables and payables, and long-lived assets.

1. Analyze, journalize, and post daily transactions.
2. Prepare an unadjusted trial balance.
3. Analyze, journalize, and post adjusting entries.
4. Prepare an unadjusted trial balance and/or worksheet.
5. Prepare financial statements.
6. Analyze, journalize, and post closing entries.
8. Analyze, journalize, and post reversing entries.

Note: These module objectives (MOs) are directly related to the WECM end-of-course outcomes (ECOs). Detailed lesson objectives are listed by module and unit under the Blackboard “Module:Units” tabs and also by module and unit in the instructor notes.
Foundation Skills and Workplace Competencies (SCANS)

The U.S. Department of Labor Secretary’s Commission on Achieving Necessary (SCANS) was established to determine skills that student need in order to succeed in the work environment. These skills and competencies were identified by thousands of employers in a nationwide survey. DCCCD is committed to helping students in obtain these skills and competencies. Towards this goal, some of the following foundation skills and workplace competencies have been integrated into this course.

Foundation Skills (FS)  
1. Basic skills: Reads, writes, performs arithmetic and mathematical operations, listens and speaks
2. Thinking Skills: Thinks creatively, makes decisions, solves problems, visualizes, knows how to learn, and reasons
3. Personal Qualities: Displays responsibility, self-esteem, sociability, self-management, and integrity and honesty

Workplace Competencies (WC)  
1. Resources: Identifies, organizes, plans, and allocates resources
2. Interpersonal: Works with others
3. Information: Acquires and uses information
4. Systems: Understands complex inter-relationships
5. Technology: Works with a variety of technologies

Instructional System

The instructor notes and free online reference textbook, and your instructor are the most important resources available to you and to your completing this course successfully.

The instructor notes and reference textbook is where you will find the main content of the course and it is these items on which the assignments and self-tests are based and were developed. There are numerous questions, exercises, and problems at the end of each lesson that are available to provide the repetition you need to learn the accounting concepts, principles, and procedures. Doing accounting homework is critical because research shows that practice and time spent (time on task) is the greatest predictor of success in an accounting course.

Your instructor has developed, and placed under the Blackboard “Module:Units” tabs in the MODULES AND UNITS section, materials to help you learn the content. There you will find unit module goals, unit objectives, instructor notes, supplementary textbook reading assignment, etc. All of these materials were designed to provide you with opportunities for application, feedback, and review. Use as much or as little as you need, but you do need to complete much practice because in accounting “practice makes perfect.” In addition, you will find the assignments, self-tests, unit exams, comprehensive problem, and the final exam. (All of these items can also be accessed directly under the Blackboard COURSE ASSESSMENTS section.)

Lastly, your instructor is here to guide you through the course, explaining procedures you should follow to complete each lesson, providing feedback on assignments, answering your questions about any aspect of the class, etc.

Most of the time you spend on this course will involve the following activities:

1. Reading the instructor notes. [Required]
2. Using, as needed, the Supplementary Online Textbook as a reference. [Optional]
3. Completing and submitting unit Assignments. [Required]
4. Completing and submitting unit Self-Tests. [Required]
5. Preparing for and taking four module/unit Exams. [Required]
6. Completing and submitting the Comprehensive Problem. [Required]
7. Preparing for and taking the comprehensive Final Exam. [Required]
8. Completing and submitting Survey, Pretest, Posttest, and Certification Quizzes. [Extra Credit]
Course Requirements

To complete this course successfully, you must do the following:

1. Complete the course orientation and submit the Student Survey and take the Bookkeeping Pretest (used to verify participation for certification and worth 4 + 6 = 10 extra credit points).
2. Complete and submit 25 unit Assignments (25 @ 14 points each = 350 points).
3. Complete and submit 25 unit Self-Tests (25 @ 10 points each = 250 points).
4. Take the four module/unit Exams (4 @ 50 points each = 200 points).
5. Complete and submit the Comprehensive Problem (100 points).
6. Take the comprehensive Final Exam (100 points).

Grading System

The grading system consists of the following:

1. Thirty-five percent (35%) of your final course grade comes from the unit Assignments.
2. Twenty-five percent (25%) of your final course grade comes from the unit Self-Tests.
3. Twenty percent (20%) of your final course grade comes from the four module/unit Exams.
4. Ten percent (10%) of your final course grade comes from the Comprehensive Problem.
5. Ten percent (10%) of your final course grade comes from the comprehensive Final Exam.
6. Extra credit, limited to 50 points total, includes the Student Survey, Pretest, Posttest, and three Practice Certification Quizzes.
7. All assignments, self-tests, and module/unit exams should be completed by the scheduled dates.
8. The final exam must be completed by the scheduled date.

All of the items listed in the Grading Criteria and Class Schedule on the following page are located on the Blackboard (eCampus) site. The Student Survey is located under the “Orientation” tab in the START HERE section. The assignment and self-tests are located by module and unit under the Blackboard “Module:Units” tabs in the MODULES AND UNITS section and also individually under the COURSE ASSESSMENTS section. The module/unit exams, accounting cycle projects, and final exam are located under their respective tabs in the COURSE ASSESSMENTS section. After completing the course and entering all your scores on the form below, circle the letter grade earned and compare with your grades under the Blackboard “My Grades” tab and with the Registrar’s record of your final course grade on eConnect at http://econnect.dcccd.edu.

Warning about Staying on Schedule: Most students take online classes because they need or want flexibility in scheduling. As a result, all the dates in the class schedule, except the date for the final, are ‘recommended’ dates to keep you on schedule. However, you should always try to stay within a day or two of these dates. Accounting is not a course where you can wait until the end and do a lot of the work; there’s just too much content to cover and too much work to complete. Experience shows that students who do not stay on the schedule usually are unable to complete the course successfully. Since the assignments and self-tests are designed to help you learn the content and prepare for exams, they should be completed as you finish each lesson but certainly prior to taking the unit exams. The final exam must be taken on, or prior to, the date indicated; and all work must be completed and submitted before you take the final.
## Detailed Class Schedule and Grade Worksheet

<table>
<thead>
<tr>
<th>Due Dates</th>
<th>Unit</th>
<th>Requirements</th>
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### Extra Credit (limited to 50 points total)
- Student Survey for certification (10 points)
- Bookkeeping Pretest for certification (10 points)
- Bookkeeping Posttest practice for final exam (10 points)
- Bookkeeper Certification Quizzes for practice (3 @ 10 points each)

*Both the Survey and Pretest must be completed prior to the certification date posted on the eCampus class site to be certified as required by the State of Texas and for financial aid purposes.

**Only one attempt is allowed on the comprehensive final exam.

**Caveat:** This grading criteria, grading scale, and class schedule may be revised at the discretion of your instructor.
Grading Criteria

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Grading Scale

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Summary Class Schedule and Grade Worksheet

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<th>Due Dates</th>
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<td>Tues. Aug. 1</td>
<td>Exam 4 (Module 13: Units 43-50)</td>
<td>100</td>
<td>900</td>
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<tr>
<td>Wed. Aug. 2</td>
<td>Comprehensive Problem</td>
<td>100</td>
<td>1000</td>
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<tr>
<td>Thur. Aug. 3</td>
<td>Final Exam (Modules 10-13: Units 26-50)**</td>
<td>100</td>
<td>1000</td>
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Extra Credit (limited to 50 points total)
- Student Survey for certification (10 points)
- Bookkeeping Pretest for certification (10 points)
- Bookkeeping Posttest practice for final exam (10 points)
- Bookkeeper Certification Quizzes for practice (3 @ 10 points each)

*Both the Survey and Pretest must be completed prior to the certification date posted on the eCampus class site to be certified as required by the State of Texas and for financial aid purposes.

**Only one attempt is allowed on the comprehensive final.

Caveat: This grading criteria, grading scale, and class schedule may be revised at the discretion of your instructor.
Course Evaluation

Note: All of the following items are located on the Blackboard (eCampus) site. The Student Survey is located under the “Orientation” tab in the START HERE section. The assignments and self-tests are located under the Blackboard “Module:Units” tabs in the MODULES AND UNITS section. The module/unit exams, projects, and final exam are located under their respective tabs in the COURSE ASSESSMENTS section. It is recommended that you complete these assessments in the order listed.

Survey and Pretest for Orientation (10 points extra credit)
You must complete and submit the Student Survey (4 points) and Bookkeeping Pretest (6 points). They are used to certify your participation in the class by certification date as required by the State of Texas and for financial aid purposes. They are also used to verify that you have completed the class orientation. It should be submitted by the certification date (posted on eCampus class site) to keep any financial aid you are receiving from being affected. The survey and pretest are located under the “Orientation” tab in the START HERE section.

Practice and Review (0 points)
In accounting, the old adage “Practice makes perfect” is true and “time on task” is the greatest predictor of success! Since accounting is sequential, it takes lots and lots of practice to learn and retain the concepts, principles, and procedures. You can’t just read the chapter and know how to solve the exercises and problems. You must complete many questions, exercises, and problems to get the procedures to “stick in your mind.” Therefore, for each lesson, there are required assignments and self-tests. To serve as practice, you are allowed unlimited attempts on self-tests, 3 attempts on assignments, and 2 attempts on unit exams. The solutions to the assignments are provided after the due date of the assignments; however, if you do not earn 70% or more on your first attempt, complete the assignments a second time before the due date to see if you can improve your score. Then you can consult the solutions to see what you did incorrectly and use your third attempt after the due date.

Assignments (25 @ 14 points each = 350 points = 35%)
There are 25 required assignments, one for each unit. Assignments have anywhere from two to five problems and are worth 14 points each, for a total of 350 points. These assignments cover the unit’s conceptual, analytical, and procedural learning outcomes and provide the repetition needed to learn and retain the concepts, principles, and procedures. Three attempts are allowed. The score on your highest attempt is recorded. These assignments are located by unit in the Blackboard MODULES AND UNITS section and also individually in the COURSE ASSESSMENTS section.

Self-Tests (25 @ 10 points each = 250 points = 25%)
There are 25 required self-tests, one for each unit. Each self-test has true-false, multiple-choice, and/or fill-in-the-blank questions and is worth 10 points, for a total of 250 points, or 25% of the final course grade. All self-tests are taken online and the average completion time is approximately thirty minutes. Each self-test must be completed once it is launched; you can’t save it and finish later. Unlimited attempts are allowed. You may get the same or different questions each time, and the score on your highest attempt is the one used in computing your final course grade. These self-tests are located by unit in the Blackboard MODULES AND UNITS section and also individually in the COURSE ASSESSMENTS section.

Exams (4 @ 50 points = 200 points = 20%)
There are four module/unit exams. Exam 1 covers Units 26-33, Exam 2 covers Units 34-37, Exam 3 covers Units 38-42, and Exam 4 covers Units 43-50. Exams have 50 questions, worth 1 point each, for a total of 50 points. These four unit exams are worth a total of 200 points, or 20% of your final course grade. Two attempts are allowed, and the score on your highest attempt is recorded. Average completion time is approximately 60 minutes (1 hour) but allow 2 hours just in case you need it because it must be completed once you begin; it can’t be saved and finished later. If you do not take a unit exam, your final exam will serve as your make-up exam. Your final exam grade may serve as a make-up for only one unit exam grade. You may not use a module/unit exam grade to replace your final exam grade. Information about these exams, and access to the exams themselves, is located under the Blackboard “Module:Units” tabs in the MODULES AND UNITS section and also individually under the COURSE ASSESSMENTS section.
Comprehensive Problem (1 @ 100 points each = 100 points = 10%)
You will complete all the steps in the accounting cycle for a merchandising business. The problem is worth 100 points, for 10% of the final course grade. Average completion time is approximately two hours, and three attempts are allowed. It is located under the Blackboard “Comprehensive Problem” tab in the COURSE ASSESSMENTS section.

Final Exam (100 points = 10%)
Before taking the final, there is a Posttest to complete for practice for the final and to earn some extra credit points. The final exam is comprehensive, covering Modules 10-13 (Units 26-50), with questions from the material presented in each unit. It has 100 multiple-choice questions, worth 1 point each, for a total of 100 points. Included in these multiple-choice questions are terminology as well as problem calculations. Only one attempt is allowed; it cannot be retaken. Average completion time is approximately 90 minutes (1 ½ hours) but allow 2 hours just in case you need it because it must be completed once you begin; it can’t be saved and finished later. Information about the comprehensive final, and access to the exam itself, is located under the Blackboard “Final Exam” tab in the COURSE ASSESSMENTS section. Failure to take the final exam as scheduled will result in a zero for that exam. No make-up exam will be given, and you may not substitute a unit exam grade for your final exam grade.

Extra Credit (limited to 50 points total)
There are four opportunities for extra credit: student survey (4 points), pretest (6 points), practice posttest (10 points), and practice bookkeeper certification exams (3 @ 10 points each = 30 points). The survey and pretest are part of the orientation process. The practice certification quizzes cover (1) merchandising (after Module 10), (2) inventory (after Module 11), and (3) depreciation (after Module 13). The best practice would be to complete the certification quizzes as you complete the units covering the topic and then to redo them as practice before you take the final. The posttest will also serve as practice for the final. Unlimited attempts are allowed on all the extra credit activities, and the score on your highest attempt will be recorded. Extra credit activities (including survey, pretest, posttest, and certification quizzes) have a combined possible total of 50 points, which will be applied toward your final course grade. The survey and pretest are the last steps in the Orientation in the START HERE section, the posttest is located under the Blackboard “Final Exam” tab in the COURSE ASSESSMENTS section, and the certification quizzes are located under their own tab in the COURSE ASSESSMENTS section.

Checking Your Grades on eCampus
Check your grades by going to the Blackboard “My Grades” tab. To view details/feedback of graded items, click on the score. All self-tests and the multiple-choice parts of the unit exams are scored automatically upon submission and the score is entered in the Blackboard grade book; however, be sure to type correctly for the fill-in-the-blank questions. The student survey, assignments, and problem parts of the unit exams are not automatically scored, I will have to review, grade, and enter the points manually for those items. As with my email responses to you, I try to view/grade all items within 24 hours or less.

Change of Personal Information
If your personal information (name, e-mail address, telephone number, and/or mailing address) changes, notify your instructor and the Admissions/Registrar’s Office immediately to be certain that you receive all necessary information. This is important!

Brookhaven College and DCCCD Policies
For information on Brookhaven College and DCCCD institutional policies required as an addendum to this syllabus, go to Syllabus Addendum (or copy and paste the addresses below). It is your responsibility to familiarize yourself with this information and to make sure that you are in compliance.
http://www.brookhavencollege.edu/syllabusaddendum
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The following topics are included:
1. Drop/Withdrawal Policy
2. Stop Before You Drop
3. Financial Aid Statement
4. International Students
5. Religious Holidays
6. ADA Statement
7. Academic Integrity
8. Repeating This Course
9. Grade Reports
10. Instructor’s Right to Modify
11. FERPA
12. Office of Institutional Equity Statement

Drop/Withdrawal Policy
Withdrawing from a course is a formal procedure which YOU must initiate; the instructor cannot do it for you. You may withdraw from a class in either the Admissions office or Advising Center. If you stop attending or are unable to complete this class and you do not withdraw before the official drop date, you will receive a performance grade, usually a grade of “F.” Students sometimes drop a class when help is available that would enable them to continue. Please discuss your plans with the instructor if you feel you need to withdraw. The full drop and withdrawal policy is online in the college catalog.

Stop Before You Drop
For students who enroll in college level courses for the first time in the fall of 2007, Texas Education Code 51.907 limits the number of courses a student may drop. You may drop no more than 6 courses during your entire undergraduate career unless the drop qualifies as an exception. Your college counseling/advising center will give you more information on the allowable exceptions. Remember that once you have accumulated six non-exempt drops, you cannot drop any other courses with a “W.” Therefore, please exercise caution when dropping courses in any Texas public institution of higher learning, including all seven of the Dallas County Community Colleges. The full drop and withdrawal policy is online in the college catalog.

Financial Aid Statement
Failure to attend classes could result in a loss of Financial Aid (FA). If you are receiving any form of financial aid, you should check with the Financial Aid Office prior to withdrawing from classes. Withdrawals may affect your eligibility to receive further aid and could cause you to be in a position of repayment for the current semester. Students who fail to attend or participate after the drop date are also subject to this policy.

Financial Aid Certification of Attendance: You must attend and participate in your on-campus or online course(s) in order to receive federal financial aid. Your instructor is required by law to validate your attendance in your on-campus or online course in order for you to receive financial aid. You must participate in an academic related activity pertaining to the course such as but not limited to the following examples: initiating contact with your instructor to ask a question about the academic subject studied in the course; submitting an academic assignment; taking an exam; completing an interactive tutorial; participating in computer-assisted instruction; attending a study group that is assigned by the instructor; or participating in an online discussion about academic matters relating to the course. In an online class, simply logging in is not sufficient by itself to demonstrate academic attendance. You must demonstrate that you are participating in your online class and are engaged in an academically related activity such as in the examples described above.

International Students
Students on an F-1 visa cannot withdraw from classes without jeopardizing their official status. If you are on an F-1 visa, you MUST NOT withdraw from any class without the permission of an International Student Advisor in the Multicultural Center, in Room S-136 or at 972-860-4192.

Religious Holidays
A student shall be excused from attending classes, or other required activities, including examinations, for the observance of a religious holy day, including travel for that purpose. A student whose absence is excused under this provision may not be penalized for that absence and shall be allowed to take an examination or complete an assignment within a reasonable time after the absence.
ADA Statement
Brookhaven College, in compliance with the Americans with Disabilities Act and Section 504 of the Rehabilitation Act, assures access to college programs and facilities. Students are responsible for notifying the Disability Support Services Office of their need for assistance. Students with documented disabilities, such as mobility impairment, hearing or visual impairment, learning, cognitive, and/or psychological disorders are eligible for services. Disability Support Services is located in Room S136 in the Student Services Center, Building S, or may be reached by telephone at 972-860-4673 or email at bhcADAservices@dcccd.edu.

Academic Integrity
Scholastic dishonesty is a violation of the Student Code of Conduct and is punishable as stated in college policies. Please review the full Student Code of Conduct as listed in the college catalog for additional information. Scholastic dishonesty shall include, but not be limited to, cheating on a test, plagiarism, and collusion. The purpose of the Student Code of Conduct is to provide guidelines for the educational environment of the Dallas County Community College District. This environment views students in a holistic manner, encouraging and inviting them to learn and grow independently. Such an environment presupposes both rights and responsibilities.

Repeating This Course
Each college of the DCCCD charges additional tuition to students registering the third or subsequent time for a course. All third and subsequent attempts of the majority of credit and continuing education/workforce training courses will result in additional tuition being charged. Developmental Studies and some other courses will not be charged a higher tuition rate. Third attempts included courses taken at any of the DCCCD colleges since the Fall 2002 semester. The District’s policy for tuition charges relating to a third attempt is in the college’s catalog.

Grade Reports
Final grade reports are not mailed to students. You may obtain your final grades online at https://econnect.dcccd.edu/. From the student menu, select “My Grades” under “My Personal Information.” If you are not already logged in, you will be prompted to do so. Select the grade type you wish to review. Press the submit button and all grades for the selected grade type will be displayed.

Instructor’s Right to Modify
The instructor has the right to add, delete, or revise segments of this course syllabus.

FERPA
The Family Educational Rights and Privacy Act (FERPA) affords students certain rights with respect to their education records. More information about the FERPA guidelines is available online in the college catalog.

Office of Institutional Equity Statement
The Institutional Equity and Compliance Officer and the Office of Institutional Equity will ensure compliance with College District policies, federal and state laws related to sexual assault, Title IX, Title II (Americans with Disabilities Act) and the Military Veterans Full Employment Act to support diversity and inclusion.

Accounting Department Policies

Class Attendance
Students are expected to attend regularly all classes in which they are enrolled. Class attendance and course progress are the responsibility of the student. It is also the responsibility of the student to consult with the instructor following a period of absence. Once enrolled in the course, it is the responsibility of the student to withdraw from the course should that become necessary. Instructors will not automatically drop students who have stopped attending class.

Electronic Devices
To prevent interruptions and disturbing others in your classroom or the Business Studies instructional lab (M129), please see that all pagers, cell phones, and other electronic devices are turned off. No calls are to be received or sent in the classroom or in the lab. Cell phones, pagers, etc., should be turned off before entering your classroom or the lab. No programmable calculators/cell phones will be allowed when taking exams.

Caveat: Instructor’s Right to Modify
This syllabus is a set of guidelines for ACNT 1304, Introduction to Accounting II. The instructor has the right to add, delete, or revise segments of this course syllabus as necessary to manage and conduct this class. The intent of the instructor is to promote the best education possible within prevailing conditions affecting this class. Students are responsible for contacting the instructor and seeking clarification of any requirement that is not understood.

Yea - The End!